

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

Bohnerts Jerseys-East Moline )  
(Property Identification Number ) PCB 11-  
092-710-0001 ) (Tax Certification)  
)

NOTICE

Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

James Bohnert  
112 179<sup>th</sup> St. N  
East Moline, Illinois 61244

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

**PLEASE TAKE NOTICE** that I have today filed with the Office of the Clerk of the Pollution Control Board an **APPEARANCE AND THE RECOMMENDATION** of the Illinois Environmental Protection Agency, a copy of which is herewith served upon you.

ENVIRONMENTAL PROTECTION AGENCY  
OF THE STATE OF ILLINOIS

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: April 25, 2011

Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217) 782-5544

THIS FILING IS SUBMITTED ON RECYCLED PAPER

**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Bohnerts Jerseys-East Moline )  
(Property Identification Number ) PCB 11-  
092-710-0001 ) (Tax Certification)  
)

**A P P E A R A N C E**

The undersigned, as one of its attorneys, hereby enters an APPEARANCE on behalf of Respondent,  
Illinois Environmental Protection Agency.

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

DATED: April 25, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Avenue East  
Post Office Box 19276  
Springfield, Illinois 62794-9276  
(217)782-5544

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**BEFORE THE ILLINOIS POLLUTION CONTROL BOARD**

Bohnerts Jerseys-East Moline )  
(Property Identification Number ) PCB 11-  
092-710-0001 ) (Tax Certification)  
)

**RECOMMENDATION**

The Illinois Environmental Protection Agency ("Illinois EPA") hereby files its Recommendation pursuant to Section 125.204 of the regulations of the Illinois Pollution Control Board, 35 Ill. Adm. Code 125.204.

1. On January 15, 2010, the Illinois EPA received a request from Bohnerts Jerseys- (log number TC-01-10, Exhibit A) for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Ill. Adm. Code 125.204.
2. The applicant's address is: Bonherts Jerseys  
112 179<sup>th</sup> St. N  
East Moline, Illinois 61244
3. The proposed water pollution control facilities in this request are located at NW ¼ of Section 27, T18N, R1E of the 4<sup>th</sup> PM in Rock Island, at the above street address and consist of the following:

Livestock waste management facilities consisting of one concrete reception pit (approximately 20 ft. x 22 ft. x 9 ft) with a 20-horsepower pump for manure transfer and agitation; two 10 ft. wide and two 14 ft. wide concrete scrape alleys approximately 184 ft. long each and the concrete flume and smooth wall (125 ft. x 2 ft.) within the freestall barn; and the round concrete long term manure storage tank (approximately 208 ft. x 12 ft.); and approximately 350 feet of 8-inch diameter schedule 40 PVS pipe used to transfer of waste from the freestall barn to the reception pit and from the reception pit to the long term manure storage tank.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application, and are further described in Exhibit A.

4. Section 11-10 of the Property Tax Code, 35 ILCS 200/11-10 (2008), defines

“pollution control facilities” as:

“any system, method, construction, device or appliance appurtenant thereto or any portion of any building or equipment, that is designed, constructed, installed or operated for the primary purpose of: (a) eliminating, preventing, or reducing air or water pollution ...or (b) treating, pretreating, modifying or disposing of any potential solid, liquid or gaseous pollutant which if released without treatment, pretreatment modification or disposal might be harmful, detrimental or offensive to human, plant or animal life, or to property.”

5. Pollution control facilities are entitled to preferential tax treatment, 35 ILCS 200/11-5.

6. Based on the information in the application and the purpose of the facilities, it is the Illinois EPA’s engineering judgment that the described facilities may be considered “pollution control facilities,” pursuant to 35 Ill. Adm. Code 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in 35 Ill. Adm. Code 125.200, and are eligible for tax certification from the Board.

WHEREFORE, the Illinois EPA recommends that the Board issue the

requested tax certification.

ILLINOIS ENVIRONMENTAL  
PROTECTION AGENCY

By: Vera Herst  
Vera Herst  
Assistant Counsel  
Division of Legal Counsel

Dated: April 25, 2011  
Illinois Environmental Protection Agency  
1021 North Grand Ave. East.  
P.O. Box 19276  
Springfield, Illinois 62794-9276  
217/782-5544

1021 North Grand Avenue East, P.O. Box 19276, Springfield, Illinois 62794-9276 • (217) 782-2829  
James R. Thompson Center, 100 West Randolph, Suite 11-300, Chicago, IL 60601 • (312) 814-6026

PAT QUINN, GOVERNOR

DOUGLAS P. SCOTT, DIRECTOR



## Memorandum

To: Connie Tonsor, Division of Legal Counsel

From: Al Keller, Manager, Permit Section

Handwritten signature of Al Keller in black ink.

Date: April 19, 2011

Re: Bohnerts Jerseys – East Moline  
Recommendation of Tax Certification  
Log # TC-01-10  
Property Identification # 092-710-0001

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The Bureau of Water received a request on January 15, 2010 from Bohnerts Jerseys for an Illinois EPA recommendation regarding the tax certification of water pollution control facilities pursuant to 35 Il. Adm. Code 125.204. We offer the following recommendation.

The water pollution control facilities in this request include the following:

Bohnerts Jerseys

NW ¼ of Section 27, Township 18 North, Range 1 East of the 4th PM in Rock Island County.

Livestock waste management facilities consisting of one concrete reception pit approximately (20 ft. x 22 ft. x 9 ft.) with a 20 horse power pump for manure transfer and agitation; two 10 ft. wide and two 14 ft wide concrete scrape alleys approximately 184 ft. long each and the concrete flume and smooth wall (125 ft. x 2 ft.) within the freestall barn; and the round concrete long term manure storage tank (208 ft. x 12 ft.); and approximately 350 feet of 8 inch diameter schedule 40 PVC pipe used for transfer of waste from the freestall barn to the reception pit and from the reception pit to the long term manure storage tank.

These livestock waste management facilities are used to collect, transport and/or store livestock wastes prior to cropland application.

These facilities are further described in the enclosed applications and supporting documents.

Based on the information included in this submittal, it is our engineering judgment that the above proposed facilities may be considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section, and therefore eligible for tax certification from the Illinois Pollution Control Board. The Bureau of Water therefore recommends that the Board issue the requested tax certification for these facilities.

Additional facilities in this request include:

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Rockford • 4302 N. Main St., Rockford, IL 61103 • (815) 987-7760

Elgin • 595 S. State, Elgin, IL 60123 • (847) 608-3131

Bureau of Land – Peoria • 7620 N. University St., Peoria, IL 61614 • (309) 693-5462

Collinsville • 2009 Mall Street, Collinsville, IL 62234 • (618) 346-5120

Des Plaines • 9511 W. Harrison St., Des Plaines, IL 60016 • (847) 294-4000

Peoria • 5415 N. University St., Peoria, IL 61614 • (309) 693-5463

Champaign • 2125 S. First St., Champaign, IL 61820 • (217) 278-5800

Marion • 2309 W. Main St., Suite 116, Marion, IL 62959 • (618) 993-7200

Page No. 2

Log No.

Walls and roofs of the freestall barn (114 ft. x 184 ft.) and the portion of the freestall barn concrete floor not used for manure collection and transfer.

Based on the information included in this submittal, the Bureau of Water has determined that the facilities are not considered "Pollution Control Facilities" under 35 IAC 125.200(a), with the primary purpose of eliminating, preventing, or reducing water pollution, or as otherwise provided in this section. This determination is based on the following factor(s):

The primary purpose of these facilities is to provide an area for animals to feed, keep the animals clean, shelter animals from outside weather conditions, reduce bedding needs and is not pollution control.

The Bureau of Water therefore recommends that the Board deny the requested tax certification for these facilities.

If you have any questions regarding the above, please contact Darren Gove at 217/782-0610.

SAK:DRG:TC-26-03\_Tax Cert Recommendation\_01Dec03.docx

cc: Tax Cert File

Watershed Unit Tax Certification Review Sheet

Project Name: Bohnerts Jerseys

Date: March 8, 2010

Reviewer: \_DRG\_

Type:  Agchem

Livestock

Log number: TC-01-10

Contact: James Bohnert

Applicant: Bohnerts Jerseys  
112 179th Street North  
East moline, IL 61244

Phone: \_309 496-2086

Facility: Bohnerts Jerseys

Property ID: 092-710-0001

Legal Description:

County: Rock Island

S: NW 1/4 of Section 27 Twp: 18 North R: 1 East  
PM:

Signature: James Bohnert

Title: Owner

Date Control Devices installed: 9/27/06

Provided Fair cash Value: 272,394

Location: East Moline

Wastes:

- Livestock waste is applied to cropland.
- Agrichemical rinsate and spillage is recycled through the facility and/or land applied.
- Other: \_\_\_\_\_

Notes: Applicant visited Agency to hand deliver application on 1/15 complete several items prior to our review. We received further in phone call to James Bohnert on 3/8/2010:

*Check on  
LOG Number*

Freestall barn has four scrape allys, two are 10 ft. wide and th extend the length of the building which is shown on the subm terminate on one end of the freestall barn into the 24 inch wi carries the manure to the reception pit with dimensions as st includes pump for agitation and transfer of manure wastes. 1 round concrete storage tank with dimensions as provided in inch diameter PVC pipe that is used for manure transfer.

*Per phone call  
3/8/2010*

Physical Description of Pollution Control Devices:

*Freestall Barn*

*scrape allys  
2x10' wide  
2x14' wide*

Livestock waste management facilities consisting of one concrete reception p horse-power pump for manure transfer and agitation; two 10 ft. wide and tw 184 ft. long each and the concrete flume and smooth wall (125 ft. x 2 ft.) with term manure storage tank (208 ft. x 12 ft.) ; and approximately 350 feet of 8 - transfer of waste from the freestall barn to the reception pit and from the r

*total = 4*

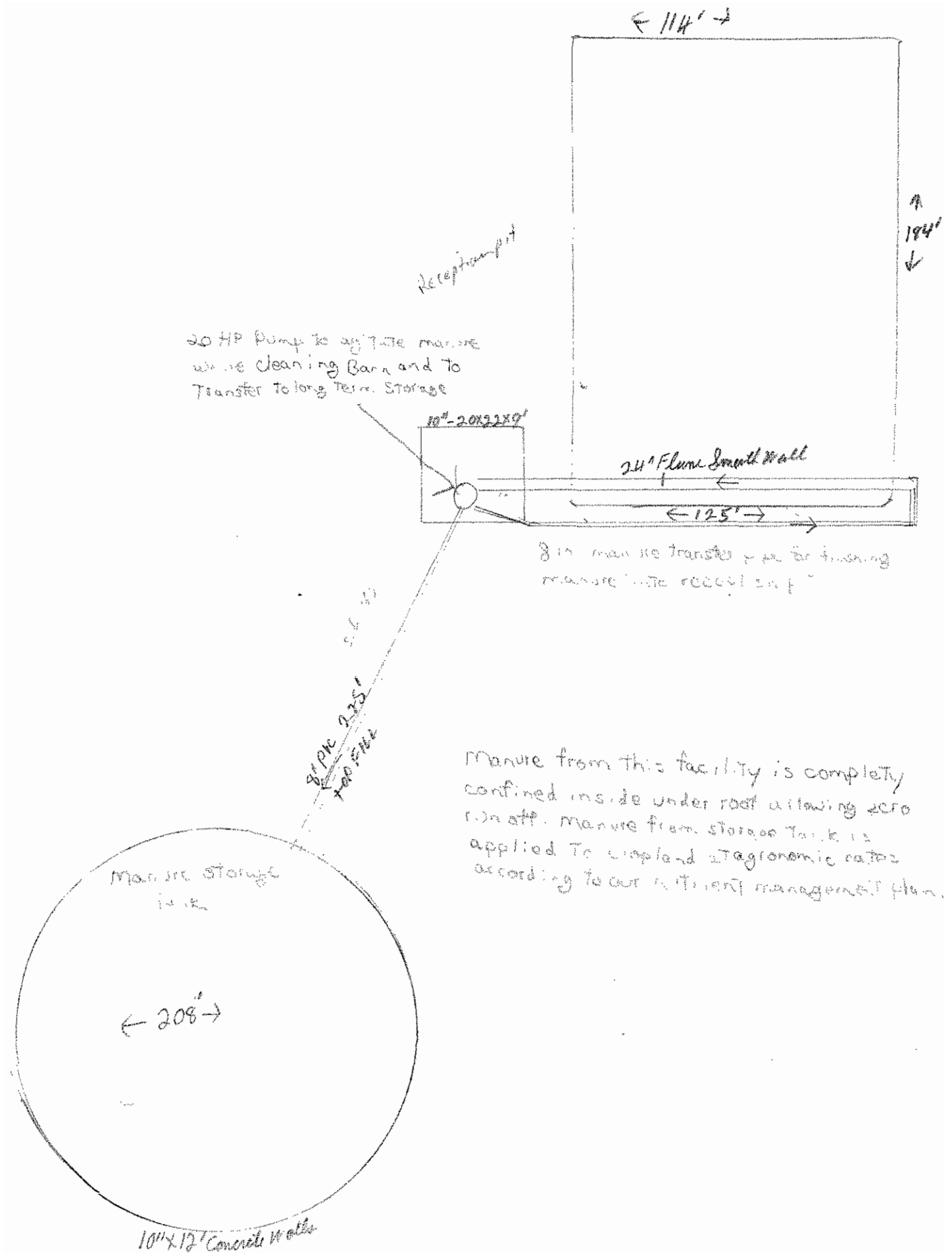
*- all schedule 30 pipe  
- Reception pit diameter correct*

These livestock waste management facilities are used to collect, transport a application.





Sec. E	(1) Nature of Contaminants or Pollutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Dairy Manure		Crop Fertilizer
	(2) Point(s) of Waste Water Discharge			
	Plans and Specifications Attached		Yes <input type="checkbox"/> No <input type="checkbox"/>	
	(3)	Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
	(4)	Date installation completed <u>9-27-06</u> status of installation on date of application _____		
ACCOUNTING DATA	(5) a.	FAIR CASH VALUE IF CONSIDERED REAL PROPERTY:	\$ 272,394	
	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 272,394	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 960,000	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 50,000	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 80	
Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
	SIGNATURE	<u>Jama Bohner</u>	<u>Gunn</u>	
	Signature	Title		
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
	Sec. A	Information refers to applicant as listed in the tax records and the person to be contacted for further details or for inspection of facilities. Define facility location by street address or legal description. A plat map location is required for facilities located outside of municipal boundaries. The property identification number is required.		
	Sec. B	Self-explanatory. Submit copies of all permits issued by local pollution control agencies. (e.g. MSD Construction Permit)		
	Sec. C	Refers to manufacturing processes or materials on which pollution control facility is used.		
	Sec. D	Narrative description of the pollution control facility, indicating that its primary purpose is to eliminate, prevent or reduce pollution. State the type of control facility. State permit number, date, and agency issuing permit. A narrative description and a process flow diagram describing the <u>pollution control facility</u> . Include a listing of each major piece of equipment included in the claimed fair cash value for real property. Include an <u>average</u> analysis of the influent and effluent of the control facility stating the collection efficiency.		
	Sec. E	List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.		
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to:	Attention:	Attention:	
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	





**Bureau of Environmental Programs**

State Fairgrounds • P.O. Box 19281 • Springfield, IL 62794-9281 • 217/785-2427 (voice/TDD) • Fax 217/524-4882  
 Pesticide Misuse Hotline 1-800-641-3934 (voice/TDD)

**LIVESTOCK WASTE PROGRAM**  
**FINAL NOTICE OF CONSTRUCTION PLAN COMPLETION**  
*Non-Lagoon Livestock Waste Handling Facility*

**Registrant:**

Mr. James Bohnert  
 Bohnerts Jerseys  
 112-179<sup>th</sup> St. N.  
 East Moline, IL 61244

**Facility Location:**

Barstow, IL

**Facility ID#:**

LF1610080000

**Date Issued: September 27, 2006**

The Department has received a certification notice from the owner or operator relative to the completion of construction of a non-lagoon livestock waste handling structure at the aforementioned facility. The certification indicates that the waste handling structure has been constructed or modified in accordance with the requirements of the Livestock Management Facilities Act (Act) (510 ILCS 77/1 et seq.) and rules and that the information provided during the registration process is correct.

On September 25, 2006, Department representatives conducted a final inspection at the facility pursuant to the Livestock Management Facilities Act (510 ILCS 77/13 (g)). No deviations from the construction plan were noted during the inspection. Inspections of the facility were also conducted prior to and during the construction phase of the project.

Pursuant to the Section 13 of the Livestock Management Facilities Act, the construction plan and certification requirements of the Act have been met. The owner or operator of the livestock waste handling facility may proceed to place the structure into service.

If you have any questions or if the Department may be of service to you, please feel free to contact us at 217/785-2427.

Sincerely,

**ILLINOIS DEPARTMENT OF AGRICULTURE**

Warren D. Goetsch, P.E.  
 Bureau Chief, Environmental Programs

Brad A. Beaver  
 Manager, Livestock Waste Program

cc: file  
 Tim Kluge, IEPA

LF161008 cpfina

\*\*\*\*\* PCB 2011-075 \*\*\*\*\*

APPLICATION FOR CERTIFICATION (PROPERTY TAX TREATMENT  
POLLUTION CONTROL FACILITY  
AIR  WATER

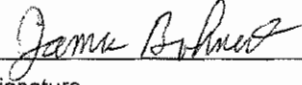
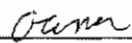
ILLINOIS ENVIRONMENTAL PROTECTION AGENCY  
P. O. Box 19276, Springfield, IL 62794-9276

*Log into tax  
Cent and give  
to Darren Gore.  
Thanks.  
AP*

request this  
Statutes, 1979,  
closure of this  
ever, failure to  
pplication from  
in denial of your

FOR AGENCY USE					
File No.	Date Received	Certification No.	Date		
APPLICANT	Sec. A Company Name <i>Conner, James</i>				
	Person Authorized to Receive Certification <i>James Conner</i>		Person to Contact for Additional Details		
	Street Address <i>113 1972 50th</i>		Street Address		
	Municipality, State & Zip Code <i>Eastoline IL 61841</i>		Municipality, State & Zip Code		
	Telephone Number <i>309-465-5041</i>		Telephone Number		
	Location of Facility Quarter Section <i>21 NW</i>		Township <i>18-N</i>	Range <i>5-E</i>	Municipality <i>Eastoline</i>
	Street Address		County <i>Eastoline</i>	Township <i>18-N</i>	
	Property Identification Number		Book Number	Parcel Number <i>593</i>	
	MANUFACTURING OPERATIONS	Sec. B Nature of Operations Conducted at the Above Location <i>Dairy Manure</i>			
Water Pollution Control Construction Permit No.		Date Issued			
NPDES PERMIT No.		Date Issued	Expiration Date		
Air Pollution Control Construction Permit No.		Date Issued			
Air Pollution Control Operating Permit No.		Date Issued			
MANUFACTURING PROCESS	Sec. C Describe Unit Process				
	Materials Used in Process				
POLLUTION CONTROL FACILITY DESCRIPTION	Sec. D Describe Pollution Abatement Control Facility				

**RECEIVED**  
JAN 15 2010  
Watershed Management Section  
BUREAU OF WATER

Sec. E	(1) Nature of Contaminants or Poilutants			
	CONTAMINANTS	Material Retained, Captured or Recovered		
		Contaminant or Pollutant	DESCRIPTION	DISPOSAL OR USE
		Dairy Manure		Crop Fertilizer
		(2) Point(s) of Waste Water Discharge		
		Plans and Specifications Attached	Yes <input type="checkbox"/>	No <input type="checkbox"/>
		(3) Are contaminants (or residues) collected by the control facility?	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
		(4) Date installation completed <u>9-27-06</u> status of installation on date of application _____		
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	b.	NET SALVAGE VALUE IF CONSIDERED REAL PROPERTY:	\$ 272,394	
	c.	PRODUCTIVE GROSS ANNUAL INCOME OF CONTROL FACILITY:	\$ 960,000	
	d.	PRODUCTIVE NET ANNUAL INCOME OF CONTROL FACILITY:	\$ 50,112	
	e.	PERCENTAGE CONTROL FACILITY BEARS TO WHOLE FACILITY VALUE:	% 90	
Sec. F	The following information is submitted in accordance with the Illinois Property Tax Code, as amended, and to the best of my knowledge, is true and correct. The facilities claimed herein are "pollution control facilities" as defined in Section 11-10 of the Illinois Property Tax Code.			
SIGNATURE				
	Signature		Title	
Sec. G	INSTRUCTIONS FOR COMPILING AND FILING APPLICATION			
	General: Separate applications must be completed for each control facility claimed. Do not mix types (water and air). Where both air and water operations are related, file two applications. If attachments are needed, record them consecutively on an index sheet.			
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INSTRUCTIONS	Sec. E List air contaminants, or water pollution substances released as effluents to the manufacturing processes. List also the final disposal of any contaminants removed from the manufacturing processes. Item (1) - Refers to pollutants and contaminants removed from the process by the pollution control facility. Item (2) - Refers to water pollution but can apply to water-carried wastes from air pollution control facilities. Submit drawings, which clearly show (a) Point(s) of discharge to receiving stream, and (b) Sewers and process piping to and from the control facility. Item (3) - If the collected contaminants are disposed of other than as wastes, state the disposition of the materials, and the value in dollars reclaimed by sale or reuse of the collected substances. State the cost of reclamation and related expense. Item (4) - State the date which the pollution control facility was first placed in service and operated. If not, explain. Item (5) - This information is essential to the certification and assessment actions. This accounting data must be completed to activate project review prior to certification by this Agency.			
	Sec. F	Self-explanatory. Signature must be a corporate authorized signature.		
	Submit to:	Attention:	Attention:	
	Illinois EPA P.O. Box 19276 Springfield, IL 62794-9276	Al Keller Permit Section Division of Water Pollution Control	Donald E. Sutton Permit Section Division of Air Pollution Control	

STATE OF ILLINOIS

COUNTY OF SANGAMON

)  
)  
)  
)  
)

**PROOF OF SERVICE**

I, the undersigned attorney at law, hereby certify that on April 22, 2011, I served true and correct copies of an **APPEARANCE AND THE RECOMMENDATION**, upon the persons and by the methods as follows:

**[1<sup>st</sup> Class U.S. Mail]**

Steve Santarelli  
Illinois Department of Revenue  
101 West Jefferson  
Post Office Box 19033  
Springfield, Illinois 62794

**[1<sup>st</sup> Class U.S. Mail]**

James Bohnert  
112 179<sup>th</sup> St. N  
East Moline, Illinois 61244

**[Electronic Filing]**

Clerk  
Illinois Pollution Control Board  
James R. Thompson Center  
100 West Randolph Street, Suite. 11-500  
Chicago, Illinois 60601

ILLINOIS ENVIRONMENTAL PROTECTION AGENCY

/s/ Vera Herst  
Assistant Counsel  
Division of Legal Counsel  
1021 North Grand Avenue East  
P.O. Box 19276-  
Springfield, Illinois 62794-9276  
217.782.5544  
217.782.9143 (TDD)

**THIS FILING IS SUBMITTED ON RECYCLED PAPER**